

**ROSICKI, ROSICKI & ASSOCIATES, P.C.**  
**ATTORNEYS AT LAW**

**Office: 51 East Bethpage Road**

**Plainview, NY 11803**

**Telephone (516) 741-2585**

**Facsimile (516) 873-7243**

October 9, 2009

**BY ELECTRONIC FILING AND  
BY FIRST CLASS MAIL**

United States Bankruptcy Court  
Southern District of New York  
One Bowling Green  
New York, New York 10004

Re: Matthew Austin  
Bankruptcy Case No. 09-14605 mg  
Chapter 13

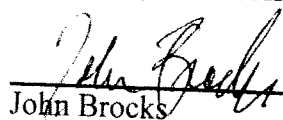
Dear Sirs/Madam:

Our office represents Capital One Auto Finance, a secured creditor of the above referenced Debtor. We submitted an Objection to Confirmation dated September 28, 2009.

With regard to the above referenced case, kindly allow this letter to confirm that we have withdrawn our Objection to Confirmation, as Debtor's Amended Chapter 13 Plan intends to surrender the vehicle with the stay to be lifted upon confirmation.

Should you have any questions please feel free to contact the undersigned. Your assistance is greatly appreciated.

Very Truly Yours,  
ROSICKI, ROSICKI & ASSOCIATES, PC

  
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John Brocks  
Paralegal